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Docket No.: 80600(47762)
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Yoshinori Kanagawa et al.

Application No.: 10/590,142

Confirmation No.: 4400

Filed: August 21, 2006

Art Unit: 4123

For: PROCESS FOR PRODUCING LEATHER-
LIKE SHEET

Examiner: M. N. Orlando

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated October 24, 2007, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.